

Substantive
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Title of financial statement:

The starting date of the period for which the report was drawn up: [2021-01-01](#)The end date of the period for which the report was drawn up: [2021-12-31](#)The date of preparing the financial statement: [2022-03-23](#)

Code of financial statement:

System code: [SFJINZ \(1\)](#)Schema version: [1-2](#)valueOf_: [SprFinJednostkaInnaWZlotych](#)FinancialStatementsVariant: [1](#)

Introduction to financial statement:

Entity identifying data:

Company, registered office or residence address:

Name of the company: [SURFER SPÓŁKA Z OGRANICZONĄ ODPOWIEDZIALNOŚCIĄ](#)

Registered office:

Province (voivodeship): [dolnośląskie](#)County: [Wrocław](#)Municipality: [Wrocław-Stare Miasto](#)City: [Wrocław](#)

Address:

Address:

Country: [PL](#)Province (voivodeship): [dolnośląskie](#)County: [Wrocław](#)Municipality: [Wrocław-Stare Miasto](#)

Street: [PL. SOLNY](#)

Building number: [14](#)

Flat number: [3](#)

City: [Wrocław](#)

Postal code: [50-062](#)

Post office: [Wrocław](#)

Primary activity of entity:

Polish Classification of Activity codes (PKD):

[6201Z](#)

Tax Identification Number (NIP): [8971860264](#)

KRS number (National Court Register). Mandatory field for entities entered in the National Court Register (KRS): [0000752993](#)

Indication of the period covered by the financial statements:

Date from: [2021-01-01](#)

Date To: [2021-12-31](#)

Indication that the financial statements contain aggregated data, if the entity maintains internal organization units that prepare separate financial statements: true - the financial statement contains aggregated data; false - the financial statements do not contain aggregated data : [False](#)

Continuity assumption:

Indication whether the financial statement has been prepared assuming that the entity will continue its activity in the foreseeable future: [True](#)

Indication whether there are any circumstances that could pose a threat to her going concern status: true - No circumstances indicating a threat to continue activity; false - Circumstances indicating a threat to continue activity occurred: [True](#)

Accounting principles (policy). Adopted accounting (policy) principles, where the choice is allowed by statutory provisions, including:

valuation methods of assets and liabilities (as well as of amortisation)),:

[Wycena aktywów i pasywów: aktywa i pasywa wycenia się nie rzadziej niż na dzień bilansowy w następujący sposób: Udzielone pożyczki wycenia się w kwocie wymaganej zapłaty wraz z należnymi odsetkami przypadającymi do spłaty do dnia bilansowego, z zachowaniem zasady ostrożności. Pożyczki ze względu na termin ich wymagalności wykazano w pozycji długoterminowych i krótkoterminowych aktywów finansowych. Należności wycenia się w kwocie wymaganej zapłaty wraz z należnymi odsetkami naliczonymi na dzień bilansowy, z zachowaniem zasady ostrożności \(po pomniejszeniu o odpisy aktualizujące\). Odpisów aktualizujących wartość należności dokonuje się w wysokości wiarygodnie oszacowanej. Zalicza się je odpowiednio do przychodów lub kosztów finansowych okresu sprawozdawczego, w którym nastąpiła aktualizacja. Środki pieniężne wykazuje się w wartości nominalnej. Zobowiązania wycenia się na dzień bilansowy w kwocie wymagającej zapłaty. Jeżeli termin wymagalności przekracza jeden rok od daty bilansowej, salda tych zobowiązań, z wyjątkiem zobowiązań z tytułu dostaw i usług, wykazuje się jako długoterminowe. Pozostałe części sald wykazywane są jako krótkoterminowe. Kapitały własne ujmuje się w księgach rachunkowych w wartości nominalnej według ich rodzajów i zasad](#)

określonych przepisami prawa i statutu spółki. Kapitał zakładowy spółki wykazuje się w wysokości określonej w statucie i wpisanej w rejestrze sądowym. Kapitał zapasowy tworzony jest z nadwyżki wartości emisji nad wartością nominalną akcji. Produkcja w toku - na dzień bilansowy dokonywana jest wycena produktów w toku produkcji w wysokości bezpośrednich kosztów wytworzenia i uzasadnionej części kosztów pośrednich, a następnie zidentyfikowane i skalkulowane koszty aktywowane są na kontach zespołu 6* - konto "Produkcja w toku" w korespondencji z kontem 490 "Rozliczenie kosztów".

determining the financial result:

Koszty - spółka prowadzi ewidencję kosztów w układzie rodzajowym. Koszt sprzedanych produktów, towarów i materiałów obejmuje koszty bezpośrednio z nimi związane oraz uzasadnioną część kosztów pośrednich. Wynik finansowy netto - wynik finansowy brutto korygują bieżące zobowiązania z tytułu podatku dochodowego od osób prawnych. Podatek dochodowy bieżący - bieżące zobowiązania z tytułu podatku dochodowego od osób prawnych są naliczone zgodnie z przepisami ustawy o podatku dochodowym od osób prawnych.

determining the financial statements preparation method:

Sprawozdanie finansowe zostało sporządzone zgodnie z załącznikiem nr 1 do Ustawy o Rachunkowości. W okresie bilansowym nie nastąpiły zmiany zasad rachunkowości.

Balance sheet:

	Amount at the end of current financial year	Amount at the end of previous financial year
Total assets	10,729,708.56	2,373,505.26
A. Fixed assets	963,858.51	120,693.09
I. Intangible assets	31,125.00	45,000.00
1. Completed R&D work expenses	0.00	0.00
2. Goodwill	0.00	0.00
3. Other intangible assets	31,125.00	45,000.00
4. Advances for intangible assets	0.00	0.00
II. Tangible fixed assets	930,383.51	75,693.09
1. Fixed assets	924,037.98	0.00
a) lands (including right to perpetual use of land)	0.00	0.00
b) buildings, premises, ownership rights, civil and water engineering structures	0.00	0.00
c) technical equipment and machinery	117,399.03	0.00
d) means of transport	806,638.95	0.00
e) other fixed assets	0.00	0.00
2. Capital work in progress	0.00	75,693.09
3. Advances for capital work in progress	6,345.53	0.00
III. Long-term receivables	0.00	0.00
1. From related entities	0.00	0.00
2. From other entities, where the entity holds participation in the capital	0.00	0.00
3. From other entities	0.00	0.00
IV. Long-term investments	2,350.00	0.00
1. Land and buildings	0.00	0.00
2. Intangible assets	0.00	0.00

3. Long-term financial assets	2,350.00	0.00
a) in related entities	2,350.00	0.00
– shares or stocks	2,350.00	0.00
– other securities	0.00	0.00
– loans granted	0.00	0.00
– other long-term financial assets	0.00	0.00
b) in other entities, in which the entity has equity participation	0.00	0.00
– shares or stocks	0.00	0.00
– other securities	0.00	0.00
– loans granted	0.00	0.00
– other long-term financial assets	0.00	0.00
c) in other entities	0.00	0.00
– shares or stocks	0.00	0.00
– other securities	0.00	0.00
– loans granted	0.00	0.00
– other long-term financial assets	0.00	0.00
4. Other long-term investments	0.00	0.00
V. Long-term accruals	0.00	0.00
1. Assets from deferred income tax	0.00	0.00
2. Other prepayments and accruals	0.00	0.00
B. Current assets	9,765,850.05	2,252,812.17
I. Inventory	17,767.50	0.00
1. Materials	0.00	0.00
2. Semi-finished goods and work-in-progress goods	0.00	0.00
3. Finished goods	0.00	0.00
4. Goods	0.00	0.00
5. Advances for deliveries and services	17,767.50	0.00
II. Short-term receivables	2,494,173.13	1,403,572.96
1. Receivables from related entities	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00
– to 12 months	0.00	0.00
– over 12 months	0.00	0.00
b) other	0.00	0.00
2. Receivables from other entities, where entity holds involvement in equity	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00
– to 12 months	0.00	0.00
– over 12 months	0.00	0.00
b) other	0.00	0.00
3. Receivables from other entities	2,494,173.13	1,403,572.96
a) trade receivables/payables, with a maturity period of:	398,426.02	424,018.82
– to 12 months	398,426.02	424,018.82
– over 12 months	0.00	0.00

b) arising from taxes, subsidies, customs, social and health insurances, and other public law liabilities	1,810,643.81	858,616.31
c) other	285,103.30	120,937.83
d) claimed at court	0.00	0.00
III. Short-term investments	7,200,853.65	749,001.52
1. Short-term financial assets	7,200,853.65	749,001.52
a) in related entities	0.00	0.00
– shares or stocks	0.00	0.00
– other securities	0.00	0.00
– loans granted	0.00	0.00
– other short-term financial assets	0.00	0.00
b) in other entities	2,741,474.37	0.00
– shares or stocks	0.00	0.00
– other securities	0.00	0.00
– loans granted	2,741,474.37	0.00
– other short-term financial assets	0.00	0.00
c) Cash and other financial assets	4,459,379.28	749,001.52
– cash in hand and in bank	4,459,379.28	749,001.52
– other cash	0.00	0.00
– other monetary assets	0.00	0.00
2. Other short-term investments	0.00	0.00
IV. Short-term accruals	53,055.77	100,237.69
C. Called-up core capital (fund)	0.00	0.00
D. Own shares (stocks)	0.00	0.00
Total liabilities	10,729,708.56	2,373,505.26
A. Equity	9,395,130.08	1,656,528.29
I. Share capital (fund) / Suscribed capital	53,600.00	53,600.00
II. Supplementary/reserve capital (fund), including ?:	1,602,928.29	529,366.81
– surplus value of sales (issue value) over nominal value of share (stocks)	0.00	0.00
III. Balance of revaluation reserve, including :	0.00	0.00
– arising from fair value adjustment	0.00	0.00
IV. Other reserve capital (fund), including:	0.00	0.00
– created in accordance with the company deed (statutes)	0.00	0.00
– for own shares (stock)	0.00	0.00
V. Profit (loss) from previous years	0.00	0.00
VI. Net profit (loss)	7,738,601.79	1,073,561.48
VII. Write-offs from net profit during the financial year (negative)	0.00	0.00
B. Liabilities and provisions for liabilities	1,334,578.48	716,976.97
I. Liabilities provisions	0.00	0.00
1. Provision for deferred income tax	0.00	0.00
2. Pension and related benefits provisions	0.00	0.00
– long-term	0.00	0.00
– short-term	0.00	0.00

3. Other provisions	0.00	0.00
– long-term	0.00	0.00
– short-term	0.00	0.00
II. Long-term liabilities	0.00	0.00
1. To related entities	0.00	0.00
2. To other entities in which the entity has equity participation	0.00	0.00
3. To other entities	0.00	0.00
a) credits and loans	0.00	0.00
b) arising from issuance of debt securities	0.00	0.00
c) other financial liabilities	0.00	0.00
d) bill-of-exchange liabilities	0.00	0.00
e) other	0.00	0.00
III. Short-term liabilities	711,547.16	716,976.97
1. Liabilities to related parties	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00
– to 12 months	0.00	0.00
– over 12 months	0.00	0.00
b) other	0.00	0.00
2. Liabilities to other parties in which the entity has equity participation	0.00	0.00
a) trade receivables/payables, with a maturity period of:	0.00	0.00
– to 12 months	0.00	0.00
– over 12 months	0.00	0.00
b) other	0.00	0.00
3. Liabilities to other parties	711,547.16	716,976.97
a) credits and loans	0.00	0.00
b) arising from issuance of debt securities	0.00	0.00
c) other financial liabilities	0.00	0.00
d) trade receivables/payables, with a maturity period of:	458,675.03	618,822.80
– to 12 months	458,675.03	618,822.80
– over 12 months	0.00	0.00
e) advances for deliveries and services	0.00	0.00
f) bill-of-exchange liabilities	0.00	0.00
g) arising from taxes, customs, social and health insurances, and other public law liabilities	252,872.13	98,154.17
h) arising from remunerations	0.00	0.00
i) other	0.00	0.00
4. Special funds	0.00	0.00
IV. Accruals and deferred income	623,031.32	0.00
1. Negative goodwill	0.00	0.00
2. Other prepayments and accruals	623,031.32	0.00
– long-term	0.00	0.00
– short-term	623,031.32	0.00

Profit and loss account:

Profit and loss account (single-step variant):

	Amount at the end of current financial year	Amount at the end of previous financial year
A. Net sales, including:	24,079,195.11	7,628,129.91
– from related entities	0.00	0.00
I. Net revenue from sale of goods	24,079,195.11	7,628,129.91
II. Change in the balance of products (increase - positive value, decrease - negative value))	0.00	0.00
III. Manufacturing cost of products for entity's own purpose	0.00	0.00
IV. Net revenue from sales of goods and materials	0.00	0.00
B. Operating activity costs	15,241,094.21	6,360,688.82
I. Amortisation	136,164.25	0.00
II. Consumption of materials and energy	185,910.78	271,512.87
III. Outsourced services	13,172,880.23	5,743,984.08
IV. Taxes and fees, including:	185.37	118.00
– excise tax	0.00	0.00
V. Remunerations	1,642,939.22	326,509.04
VI. Social insurances and other benefits, including:	10,844.17	18,363.83
– pension	0.00	0.00
VII. Other costs by nature	92,170.19	201.00
VIII. Value of sold goods and materials	0.00	0.00
C. Profit (loss) from sales) (A–B)	8,838,100.90	1,267,441.09
D. Other operating income	3,045.47	246.48
I. Profit from disbursement of non-financial fixed asstes	0.00	0.00
II. Subsidies	0.00	0.00
III. Revaluation of non-financial assets	0.00	0.00
IV. Other operating revenue	0.00	0.00
E. Other operating expenses	601,139.76	59,662.94
I. Loss from disposal of non-financial tangible assets	0.00	0.00
II. Revaluation of non-financial assets	0.00	0.00
III. Other operating costs	0.00	0.00
F. Operating profit (loss)) (C+D–E)	8,240,006.61	1,208,024.63
G. Financial income	407,265.94	99,601.15
I. Dividend and profit sharing, including:	0.00	0.00
a) From related entities, including:	0.00	0.00
– in which the entity has equity participation	0.00	0.00
b) From other entities, including:	0.00	0.00
– in which the entity has equity participation	0.00	0.00
II. Interest, including:	0.00	0.00
– from related entities	0.00	0.00

III. Profit from disbursement of financial assets, including:	0.00	0.00
– in related entities	0.00	0.00
IV. Revaluation of financial assets	0.00	0.00
V. Other	0.00	0.00
H. Financial costs	264,260.76	125,357.30
I. Interest, including:	0.00	0.00
– for related entities	0.00	0.00
II. Loss from disposal of financial assets, including:	0.00	0.00
– in related entities	0.00	0.00
III. Revaluation of financial assets	0.00	0.00
IV. Other	0.00	0.00
I. Gross profit (loss)) (F+G–H)	8,383,011.79	1,182,268.48
J. Income tax	644,410.00	108,707.00
K. Other mandatory profit reductions (increase of losses)	0.00	0.00
L. Net profit (loss)) (I–J–K)	7,738,601.79	1,073,561.48

Additional information and clarifications:

Additional information and clarifications:

Description: [informacja dodatkowa](#)

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Binary content of the base64-encoded file: [Informacja_dodatkowa_2021.pdf](#)

Settlement of the difference between the basis of income tax and the financial result (profit, loss) gross. Fill in only obligated entities:

	Current year	Previous year
	Total value	Total value
A. Gross profit (loss) for a given year	8,383,011.79	0.00
B. Tax-exempt income (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:	3,830.33	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
C. Non-taxable revenue in the current year, including	0.00	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
D. Revenue subject to taxation in the current year, included in the accounting books of previous years, including	0.00	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
E. Expenses not allowable for tax purposes (permanent differences between profit / loss for accounting purposes and income / loss for tax purposes), including:	741,347.43	0.00

Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
F. Not recognized as tax-deductible costs in current year:	0.00	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
G. Costs recognized as tax deductible costs in the current year and included in previous years' books, including:	0.00	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
H. Loss from previous years, including:	0.00	0.00
I. Other changes in tax basis, including:	0.00	0.00
Other (The possibility of providing joint differences with values lower than PLN 20 000)	0.00	0.00
J. Income tax basis	9,120,528.89	0.00
K. Income tax	644,410.00	0.00